

P.O. BOX 2800
HONOLULU, HAWAII 96803-2800
FIVE WATERFRONT PLAZA, 4TH FLOOR
500 ALA MOANA BOULEVARD
HONOLULU, HAWAII 96813

MCCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

PHONE: (808) 529-7300
FACSIMILE: (808) 524-8293
E-MAIL: INFO@M4LAW.COM
FED TAX I.D. NO. 99-0080339

CLIENT : 17085
CASE : 44093
DATE : 01/17/02
INVOICE : 114324
ATTORNEY: FRANKLIN K. MUKAI

CURRENT FEES AND TAX
CURRENT COSTS AND TAX

\$6,869.35
0.00

6,869.35

SPORTS SHINKO (MILILANI) CO., LTD
95-176 KUAHELANI AVENUE
MILILANI, HI 96789

**DEPOSITION
EXHIBIT**

23

F. Mukai

PAYMENT DUE UPON RECEIPT

SPORTS SHINKO (MILILANI) CO., LTD
RE: MILILANI GOLF COURSE

DATE: 01/17/02
INVOICE: 114324

FOR PROFESSIONAL SERVICES RENDERED through 12/31/01

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/03/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON FORM OF PURCHASE AND SALE AGREEMENT	0.20	45.00
12/04/01	STACEY C.G. HEE - LEGAL SERVICE - BEGIN DRAFT OF FORM OF PURCHASE AND SALE AGREEMENT FOR GOLF COURSES AND HOTELS	0.70	105.00
12/04/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	1.00	350.00
12/04/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	0.10	22.50
12/05/01	STACEY C.G. HEE - LEGAL SERVICE - CONTINUE DRAFT OF FORM OF PURCHASE AND SALE FOR GOLF COURSES AND HOTELS; DRAFT FORM OF STOCK PURCHASE AGREEMENT	1.20	180.00
12/05/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	1.30	455.00
12/05/01	ASAKO C. SHIMAZU - LEGAL SERVICE - REVIEW PURCHASE AND SALE AGREEMENT	0.10	15.00
12/05/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	1.40	315.00
12/06/01	STACEY C.G. HEE - LEGAL SERVICE - DRAFT FORM OF PURCHASE AND SALE AGREEMENT (LEASEHOLD)	1.20	180.00

082 1046

To insure proper credit, please note case or invoice number on your check.

TERMS: PAYABLE UPON RECEIPT.

EXHIBIT 21

P.O. BOX 2800
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SPORTS SHINKU (MILILANI) CO., LTD
01/17/02
PAGE 2

CLIENT: 17085
CASE: 44093
INVOICE: 114324

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/06/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.40	140.00
12/06/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON STOCK PURCHASE AGREEMENT	0.60	135.00
12/07/01	FRANKLIN K. MUKAI - LEGAL SERVICE - CONF MR. KINDOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	1.00	350.00
12/07/01	PETER J. HAMASAKI - LEGAL SERVICE - DRAFT PURCHASE AND SALE AGREEMENT (STOCK AND ASSETS); DRAFT STOCK PURCHASE AGREEMENT; DRAFT CONFIDENTIALITY AGREEMENT; DRAFT TRANSMITTAL TO KOBAYASHI GROUP; MEETING WITH MR. KINDOSHITA AND A. YEE.	1.20	270.00
12/10/01	STACEY C.G. HEE - LEGAL SERVICE - REVIEW AGREEMENTS; MEETING WITH CLIENT	0.60	90.00
12/10/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; CONF W/MR. KINDOSHITA; TELECON WAYNE TANIGAWA OF THE KOBAYASHI GROUP	1.10	385.00
12/10/01	PETER J. HAMASAKI - LEGAL SERVICE - MEETING WITH MR. KINDOSHITA; FOLLOW UP CORRESPONDENCE WITH KOBAYASHI GROUP.	0.70	157.50
12/11/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTIES	0.20	70.00
12/12/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	0.40	140.00
12/13/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.60	210.00
12/14/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE	0.70	245.00
12/17/01	STACEY C.G. HEE - LEGAL SERVICE - RESEARCH RE: RECORDATION OF JAPANESE LANGUAGE DOCUMENT IN HAWAII; TELEPHONE CONFERENCE WITH HARRIET AT THE BUREAU OF CONVEYANCES AND DAVID FONG AT THE LAND COURT	0.20	30.00
12/17/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTY; TELECON MR. TOSHIO KINDOSHITA; CONF SATOSHI KINDOSHITA	1.20	420.00

082 1047

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TERMS: PAYABLE UPON RECEIPT.

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SPORTS SHINAI (MILILANI) CO., LTD

01/17/02

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McCORRISTON MILLER MUKAI MACKINNON LLP

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CLIENT: 17085

CASE: 44093

INVOICE: 114324

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/17/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH T. KINOSHITA AND S. KINOSHITA	0.30	45.00
12/17/01	PETER J. HAMASAKI - LEGAL SERVICE - RESEARCH REGARDING RECORDATION OF MEMORANDUM OF FOREIGN LANGUAGE DOCUMENTS IN BUREAU OF CONVEYANCES OR LAND COURT	0.40	90.00
12/18/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW STRUCTURE; REVIEW FINANCIALS	0.80	280.00
12/18/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH S. KINOSHITA	0.10	15.00
12/19/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.60	210.00
12/20/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	0.80	280.00
12/21/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS; CONF SATOSHI KINOSHITA, WAYNE TANIGAWA	0.80	280.00
12/24/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	0.80	280.00
12/26/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	0.80	280.00
12/27/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	0.80	280.00
12/28/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW CORPORATE STRUCTURE; REVIEW FINANCIALS	0.70	245.00
TOTAL HOURS AND FEES		23.00	\$6,595.00

ATTORNEY	HOURS	RATE	AMOUNT
PETER J. HAMASAKI	4.60	225.00	1,035.00
FRANKLIN K. MUKAI	14.00	350.00	4,900.00
STACEY C. G. HEE	3.90	150.00	585.00
ASAKO C. SHIMAZU	0.50	150.00	75.00

082 1048

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SPORTS SHINKU (MILILANI) CO., LTD
01/17/02
PAGE 4

CLIENT: 17085
CASE: 44093
INVOICE: 114324

TOTAL CURRENT FEES	\$6,595.00
STATE TAX AT 4.16%	274.35
TOTAL FEES AND TAX	\$6,869.35
CURRENT INVOICE DUE	\$6,869.35

082 1049

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MCCORRISTON MILLER MUKAI MACKINNON LLP
ATTORNEYS AT LAW

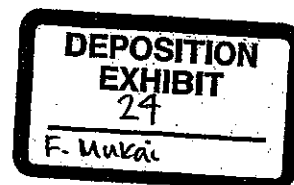
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FED TAX ID. NO. 99-0080339

CLIENT : 17091
CASE : 43920
DATE : 01/17/02
INVOICE : 114327
ATTORNEY: FRANKLIN K. MUKAI

CURRENT FEES AND TAX \$3,434.68
CURRENT COSTS AND TAX 0.00

3,434.68

SPORTS SHINKO (PUKALANI) CO., LTD
360 PUKALANI STREET
PUKALANI, HI 96788



PAYMENT DUE UPON RECEIPT

SPORTS SHINKO (PUKALANI) CO., LTD
RE: PUKALANI GOLF COURSE

DATE: 01/17/02
INVOICE: 114327

FOR PROFESSIONAL SERVICES RENDERED through 12/31/01

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/03/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON FORM OF PURCHASE AND SALE AGREEMENT	0.10	22.50
12/04/01	STACEY C.G. HEE - LEGAL SERVICE - BEGIN DRAFT OF FORM OF PURCHASE AND SALE AGREEMENT FOR GOLF COURSES AND HOTELS	0.35	52.50
12/04/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	0.85	297.50
12/04/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	0.05	11.25
12/05/01	STACEY C.G. HEE - LEGAL SERVICE - CONTINUE DRAFT OF FORM OF PURCHASE AND SALE FOR GOLF COURSES AND HOTELS; DRAFT FORM OF STOCK PURCHASE AGREEMENT	0.60	90.00
12/05/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	0.30	105.00
12/05/01	ASAKO C. SHIMAZU - LEGAL SERVICE - REVIEW PURCHASE AND SALE AGREEMENT	0.05	7.50
12/05/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	0.70	157.50
12/06/01	STACEY C.G. HEE - LEGAL SERVICE - DRAFT FORM OF PURCHASE AND SALE AGREEMENT (LEASEHOLD)	0.60	90.00

082 1636

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TERMS: PAYABLE UPON RECEIPT.

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SPORTS SHINKU (PUKALANI) CO., LTD
01/17/02
PAGE 2

CLIENT: 17091
CASE: 43920
INVOICE: 114327

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/06/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.20	70.00
12/06/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON STOCK PURCHASE AGREEMENT	0.30	67.50
12/07/01	FRANKLIN K. MUKAI - LEGAL SERVICE - CONF MR. KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	0.50	175.00
12/07/01	PETER J. HAMASAKI - LEGAL SERVICE - DRAFT PURCHASE AND SALE AGREEMENT (STOCK AND ASSETS); DRAFT STOCK PURCHASE AGREEMENT; DRAFT CONFIDENTIALITY AGREEMENT; DRAFT TRANSMITTAL TO KOBAYASHI GROUP; MEETING WITH MR. KINOSHITA AND A. YEE.	0.60	135.00
12/10/01	STACEY C.G. HEE - LEGAL SERVICE - REVIEW AGREEMENTS; MEETING WITH CLIENT	0.30	45.00
12/10/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; CONF W/MR. T. KINOSHITA; TELECON WAYNE TANIGAWA OF THE KOBAYASHI GROUP	0.55	192.50
12/10/01	PETER J. HAMASAKI - LEGAL SERVICE - MEETING WITH MR. KINOSHITA; FOLLOW UP CORRESPONDENCE WITH KOBAYASHI GROUP.	0.35	78.75
12/11/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTIES	0.10	35.00
12/12/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	0.20	70.00
12/13/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.30	105.00
12/14/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE	0.35	122.50
12/17/01	STACEY C.G. HEE - LEGAL SERVICE - RESEARCH RE: RECORDATION OF JAPANESE LANGUAGE DOCUMENT IN HAWAII; TELEPHONE CONFERENCE WITH HARRIET AT THE BUREAU OF CONVEYANCES AND DAVID FONG AT THE LAND COURT	0.10	15.00
12/17/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTY; TELECON MR. TOSHIO KINOSHITA; CONF SATOSHI KINOSHITA	0.60	210.00

082 1637

P.O. BOX 2800
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SPORTS SHINKU (PUKALANI) CO., LTD
01/17/02
PAGE 3

CLIENT: 17091
CASE: 43920
INVOICE: 114327

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/17/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH T. KINDOSHITA AND S. KINDOSHITA	0.15	22.50
12/17/01	PETER J. HAMASAKI - LEGAL SERVICE - RESEARCH REGARDING RECORDATION OF MEMORANDUM OF FOREIGN LANGUAGE DOCUMENTS IN BUREAU OF CONVEYANCES OR LAND COURT	0.20	45.00
12/18/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINDOSHITA; REVIEW STRUCTURE; REVIEW FINANCIALS	0.40	140.00
12/18/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH S. KINDOSHITA	0.05	7.50
12/19/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.30	105.00
12/20/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINDOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	0.40	140.00
12/21/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS; CONF SATOSHI KINDOSHITA, WAYNE TANIQAWA	0.40	140.00
12/24/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	0.40	140.00
12/26/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	0.40	140.00
12/27/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	0.40	140.00
12/28/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW CORPORATE STRUCTURE; REVIEW FINANCIALS	0.35	122.50
TOTAL HOURS AND FEES		11.50	\$3,297.50

ATTORNEY	HOURS	RATE	AMOUNT
PETER J. HAMASAKI	2.30	225.00	517.50
FRANKLIN K. MUKAI	7.00	350.00	2,450.00
STACEY C. G. HEE	1.95	150.00	292.50
ASAKO C. SHIMAZU	0.25	150.00	37.50

682 1638

P.O. BOX 2800

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FIVE WATERFRONT PLAZA, 4TH FLOOR

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SPORTS SHINKO (PUKALANI) CO., LTD

01/17/02

PAGE 4

MCCORRISTON MILLER MUKAI MACKINNON LLP

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FED TAX I.D. NO. 99-0080339

CLIENT: 17091

CASE: 43920

INVOICE: 114327

TOTAL CURRENT FEES \$3,297.50

STATE TAX AT 4.16% 137.18

TOTAL FEES AND TAX \$3,434.68

CURRENT INVOICE DUE \$3,434.68
=====

082 1639

To insure proper credit, please note case or invoice number on your check.

TERMS: PAYABLE UPON RECEIPT.

P. O. BOX 2800
HONOLULU, HAWAII 96803-2800
FIVE WATERFRONT PLAZA, 4TH FLOOR
500 ALA MOANA BOULEVARD
HONOLULU, HAWAII 96813

MCCORRISTON MILLER MUKAI MACKINNON LLP
ATTORNEYS AT LAW

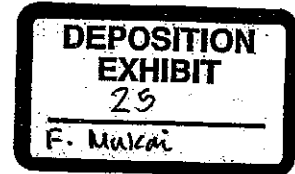
PHONE: (808) 529-7300
FACSIMILE: (808) 524-8293
E-MAIL: INFO@M4LAW.COM
FED TAX I.D. NO. 99-0080339

CLIENT : 17089
CASE : 43913
DATE : 01/17/02
INVOICE : 114326
ATTORNEY: FRANKLIN K. MUKAI

CURRENT FEES AND TAX \$4,929.37
CURRENT COSTS AND TAX 26.96

4,956.33

SPORTS SHINKO (KAUAI) CO., LTD
2545 KIAHUNA PLANTATION DRIVE
KOLOA, HI 96756



PAYMENT DUE UPON RECEIPT

SPORTS SHINKO (KAUAI) CO., LTD
RE: KIAHUNA GOLF COURSE

DATE: 01/17/02
INVOICE: 114326

FOR PROFESSIONAL SERVICES RENDERED AND COSTS ADVANCED through 12/31/01

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/01/01	D. SCOTT MACKINNON - LEGAL SERVICE - REVIEW DRAFT OF RELEASE OF MORTGAGE.	0.30	90.00
12/01/01	ASAKO C. SHIMAZU - LEGAL SERVICE - CONFERENCE WITH T. KINOSHITA, S. KINOSHITA, H. HANADA AND A. YEE.	2.50	375.00
12/03/01	ASAKO C. SHIMAZU - LEGAL SERVICE - RE KOLOA BYPASS ROAD - TELEPHONE CONFERENCE WIT S. KINOSHITA REGARDING CONFIRMATION OF FINAL PAYMENT UNDER PROMISSORY NOTE; FINALIZE RELEASE OF MORTGAGE; DRAFT LETTER TO S. WONG RE EXECUTION OF RELEASE	0.50	75.00
12/03/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON FORM OF PURCHASE AND SALE AGREEMENT.	0.10	22.50
12/04/01	STACEY C.G. HEE - LEGAL SERVICE - BEGIN DRAFT OF FORM OF PURCHASE AND SALE AGREEMENT FOR GOLF COURSES AND HOTELS.	0.35	52.50
12/04/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO.	0.50	175.00
12/04/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT.	0.05	11.25
12/05/01	STACEY C.G. HEE - LEGAL SERVICE - CONTINUE DRAFT OF FORM OF PURCHASE AND SALE FOR GOLF	0.60	90.00

082 1396

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PAGE 2

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CLIENT: 17089

CASE: 43913

INVOICE: 114326

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
	COURSES AND HOTELS; DRAFT FORM OF STOCK PURCHASE AGREEMENT		
12/05/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE.	0.65	227.50
12/05/01	ASAKO C. SHIMAZU - LEGAL SERVICE - REVIEW PURCHASE AND SALE AGREEMENT.	0.05	7.50
12/05/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	0.70	157.50
12/06/01	STACEY C.G. HEE - LEGAL SERVICE - DRAFT FORM OF PURCHASE AND SALE AGREEMENT (LEASEHOLD)	0.60	90.00
12/06/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS.	0.20	70.00
12/06/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON STOCK PURCHASE AGREEMENT.	0.30	67.50
12/07/01	ASAKO C. SHIMAZU - LEGAL SERVICE - CONFERENCE WITH T. KINOSHITA, S. KINOSHITA, H. HANADA AND A. YEE.	2.50	375.00
12/07/01	FRANKLIN K. MUKAI - LEGAL SERVICE - CONF MR. KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE.	0.50	175.00
12/07/01	PETER J. HAMASAKI - LEGAL SERVICE - DRAFT PURCHASE AND SALE AGREEMENT (STOCK AND ASSETS); DRAFT STOCK PURCHASE AGREEMENT; DRAFT CONFIDENTIALITY AGREEMENT; DRAFT TRANSMITTAL TO KOBAYASHI GROUP; MEETING WITH MR. KINOSHITA AND A. YEE.	0.60	135.00
12/10/01	ASAKO C. SHIMAZU - LEGAL SERVICE - CONFERENCE WITH T. KINOSHITA AND S. KINOSHITA.	3.00	450.00
12/10/01	STACEY C.G. HEE - LEGAL SERVICE - REVIEW AGREEMENTS; MEETING WITH CLIENT	0.30	45.00
12/10/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; CONF W/MR. TOSHIO KINOSHITA; TELECON WAYNE TANIGAWA OF THE KOBAYASHI GROUP.	0.55	192.50
12/10/01	PETER J. HAMASAKI - LEGAL SERVICE - MEETING WITH MR. KINOSHITA; FOLLOW UP CORRESPONDENCE WITH KOBAYASHI GROUP.	0.35	78.75

082 1397

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500 ALA MOANA BOULEVARD

HONOLULU, HAWAII 96813

SPORTS SHINKU (KAUAI) CO., LTD

01/17/02

PAGE 3

MCCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

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FACSIMILE: (808) 524-8293

E-MAIL: INFO@M4LAW.COM

FED TAX ID. NO. 99-0080339

CLIENT: 17089

CASE: 43913

INVOICE: 114326

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/11/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTIES.	0.10	35.00
12/12/01	D. SCOTT MACKINNON - LEGAL SERVICE - REVIEW VOICE MAIL MESSAGE FROM S. WONG AND E-MAIL COPY OF REVISIONS TO RELEASE OF MORTGAGE.	0.25	75.00
12/12/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO.	0.10	35.00
12/13/01	D. SCOTT MACKINNON - LEGAL SERVICE - DISCUSSION WITH STACEY WONG.	0.10	30.00
12/13/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS.	0.30	105.00
12/14/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE.	0.35	122.50
12/17/01	STACEY C. G. HEE - LEGAL SERVICE - RESEARCH RE: RECORDATION OF JAPANESE LANGUAGE DOCUMENT IN HAWAII; TELEPHONE CONFERENCE WITH HARRIET AT THE BUREAU OF CONVEYANCES AND DAVID FONG AT THE LAND COURT	0.10	15.00
12/17/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTY; TELECON MR. TOSHIO KINOSHITA; CONF SATOSHI KINOSHITA.	0.60	210.00
12/17/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH T. KINOSHITA AND S. KINOSHITA	0.15	22.50
12/17/01	PETER J. HAMASAKI - LEGAL SERVICE - RESEARCH REGARDING RECORDATION OF MEMORANDUM OF FOREIGN LANGUAGE DOCUMENTS IN BUREAU OF CONVEYANCES OR LAND COURT.	0.20	45.00
12/18/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW STRUCTURE; REVIEW FINANCIALS.	0.40	140.00
12/18/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH S. KINOSHITA.	0.05	7.50
12/19/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.30	105.00
12/20/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON	0.40	140.00

To insure proper credit, please note case or invoice number on your check.

TERMS: PAYABLE UPON RECEIPT.

082 1398

P. O. BOX 2800
HONOLULU, HAWAII 96803-2800
FIVE WATERFRONT PLAZA, 4TH FLOOR
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McCORRISTON MILLER MUKAI MACKINNON LLP

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SPORTS SHINKO (KAUAI) CO., LTD

01/17/02

PAGE 4

CLIENT: 17089

CASE: 43913

INVOICE: 114326

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
	SATOSHI KINDSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE.		
12/21/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS; CONF SATOSHI KINDSHITA; WAYNE TANIGAWA.	0.40	140.00
12/24/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE.	0.40	140.00
12/26/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE.	0.40	140.00
12/27/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE.	0.40	140.00
12/28/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW CORPORATE STRUCTURE; REVIEW FINANCIALS.	0.35	122.50
TOTAL HOURS AND FEES		20.55	\$4,732.50

ATTORNEY	HOURS	RATE	AMOUNT
PETER J. HAMASAKI	2.30	225.00	517.50
D. SCOTT MACKINNON	0.65	300.00	195.00
FRANKLIN K. MUKAI	6.90	350.00	2,415.00
STACEY C. G. HEE	1.95	150.00	292.50
ASAKO C. SHIMAZU	8.75	150.00	1,312.50
TOTAL CURRENT FEES			\$4,732.50
STATE TAX AT 4.16%			196.87
TOTAL FEES AND TAX			\$4,929.37

DATE	COSTS ADVANCED	AMOUNT
	FAX CHARGE	8.76
	XEROX CHARGE	18.20
TOTAL CURRENT COSTS		\$26.96

CURRENT INVOICE DUE \$4,956.33

082 1399

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MCCORRISTON MILLER MUKAI MACKINNON LLP
ATTORNEYS AT LAW

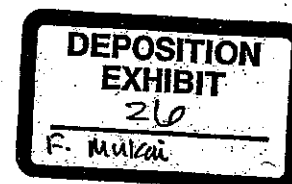
PHONE: (808) 529-7300
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FED TAX I.D. NO. 99-0080339

CLIENT : 19941
CASE : 51891
DATE : 01/17/02
INVOICE : 114323
ATTORNEY: FRANKLIN K. MUKAI

CURRENT FEES AND TAX \$10,338.92
CURRENT COSTS AND TAX 103.00

10,441.92

QUEEN KAPIOLANI HOTEL
150 KAPAHULU AVENUE
HONOLULU, HI 96815



PAYMENT DUE UPON RECEIPT

QUEEN KAPIOLANI HOTEL
RE: GENERAL

DATE: 01/17/02
INVOICE: 114323

FOR PROFESSIONAL SERVICES RENDERED AND COSTS ADVANCED through 12/31/01

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/03/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON FORM OF PURCHASE AND SALE AGREEMENT	0.30	67.50
12/04/01	CARRIE K. OKINAGA - LEGAL SERVICE - TELEPHONE CALL FROM SHAWN LUIZ RE LIFT AND QUEEN KAPIOLANI HOTEL; TELEPHONE CALL TO SHIGERU TOMITA'S OFFICE RE SAME AND TELEPHONE CONFERENCE WITH SHAWN LUIZ RE SAME AND RE PFEIFFER'S VISIT ON DECEMBER 15.	0.30	51.00
12/04/01	STACEY C.G. HEE - LEGAL SERVICE - BEGIN DRAFT OF FORM OF PURCHASE AND SALE AGREEMENT FOR GOLF COURSES AND HOTELS	1.05	157.50
12/04/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	2.00	700.00
12/04/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	0.15	33.75
12/05/01	STACEY C.G. HEE - LEGAL SERVICE - CONTINUE DRAFT OF FORM OF PURCHASE AND SALE FOR GOLF COURSES AND HOTELS; DRAFT FORM OF STOCK PURCHASE AGREEMENT	1.50	270.00
12/05/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	1.40	490.00
12/05/01	ASAKO C. SHIMAZU - LEGAL SERVICE - REVIEW	0.15	22.50

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TERMS: PAYABLE UPON RECEIPT

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FIVE WATERFRONT PLAZA, 4TH FLOOR

500 ALA MOANA BOULEVARD

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QUEEN KAPULANI HOTEL

01/17/02

PAGE 2

MCCORRISTON MILLER MUKAI MACKINNON LLP

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FED TAX I.D. NO. 99-0080339

CLIENT: 17941

CASE: 51891

INVOICE: 114223

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
PURCHASE AND SALE AGREEMENT			
12/05/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT.	2.10	472.50
12/06/01	STACEY C.G. HEE - LEGAL SERVICE - DRAFT FORM OF PURCHASE AND SALE AGREEMENT (LEASEHOLD)	1.80	270.00
12/06/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.60	210.00
12/06/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON STOCK PURCHASE AGREEMENT	0.90	202.50
12/07/01	FRANKLIN K. MUKAI - LEGAL SERVICE - CONF MR. KINDOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	1.50	525.00
12/07/01	PETER J. HAMASAKI - LEGAL SERVICE - DRAFT PURCHASE AND SALE AGREEMENT (STOCK AND ASSETS); DRAFT STOCK PURCHASE AGREEMENT; DRAFT CONFIDENTIALITY AGREEMENT; DRAFT TRANSMITTAL TO KOBAYASHI GROUP; MEETING WITH MR. KINDOSHITA AND A. YEE.	1.80	405.00
12/10/01	STACEY C.G. HEE - LEGAL SERVICE - REVIEW AGREEMENTS; MEETING WITH CLIENT	0.90	135.00
12/10/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; CONF W/MR. TOHIO KINDOSHITA; TELECON WAYNE TANIGAWA OF THE KOBAYASHI GROUP	1.65	577.50
12/10/01	PETER J. HAMASAKI - LEGAL SERVICE - MEETING WITH MR. KINDOSHITA; FOLLOW UP CORRESPONDENCE WITH KOBAYASHI GROUP.	1.05	236.25
12/11/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTIES	0.30	105.00
12/12/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	0.60	210.00
12/13/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.90	315.00
12/14/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE	1.05	367.50
12/17/01	STACEY C.G. HEE - LEGAL SERVICE - RESEARCH RE: RECORDATION OF JAPANESE LANGUAGE DOCUMENT	0.30	45.00

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TERMS: PAYABLE UPON RECEIPT.

** Continued on next page **

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QUEEN KAPULANI HOTEL

01/17/02

PAGE 3

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E-MAIL: INFO@M4LAW.COM

FED TAX I.D. NO. 99-0080339

CLIENT: 17941

CASE: 51891

INVOICE: 114323

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
	IN HAWAII; TELEPHONE CONFERENCE WITH HARRIET AT THE BUREAU OF CONVEYANCES AND DAVID FONG AT THE LAND COURT		
12/17/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTY; TELECON MR. TOSHIO KINDOSHITA; CONF SATOSHI KINDOSHITA	1.80	630.00
12/17/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH T. KINDOSHITA AND S. KINDOSHITA	0.45	67.50
12/17/01	PETER J. HAMASAKI - LEGAL SERVICE - RESEARCH REGARDING RECORDATION OF MEMORANDUM OF FOREIGN LANGUAGE DOCUMENTS IN BUREAU OF CONVEYANCES OR LAND COURT	0.60	135.00
12/18/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINDOSHITA; REVIEW STRUCTURE; REVIEW FINANCIALS	1.20	420.00
12/18/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH S. KINDOSHITA	0.15	22.50
12/19/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.90	315.00
12/20/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINDOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	1.20	420.00
12/21/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS; CONF SATOSHI KINDOSHITA; WAYNE TANIGAWA	1.20	420.00
12/24/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	1.20	420.00
12/26/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	1.20	420.00
12/27/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	1.20	420.00
12/28/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW CORPORATE STRUCTURE; REVIEW FINANCIALS	1.05	367.50
TOTAL HOURS AND FEES		34.75	\$9,726.00

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TERMS: PAYABLE UPON RECEIPT.

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QUEEN KAPULANI HOTEL
01/17/02
PAGE 4

McCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

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E-MAIL: INFO@M4LAW.COM
FED TAX I.D. NO. 99-0080339

CLIENT: 19741
CASE: 51891
INVOICE: 114323

ATTORNEY	HOURS	RATE	AMOUNT
PETER J. HAMASAKI	6.90	225.00	1,552.50
FRANKLIN K. MUKAI	20.95	350.00	7,332.50
CARRIE K. OKINAGA	0.30	170.00	51.00
STACEY C. G. HEE	5.85	150.00	877.50
ASAKO C. SHIMAZU	0.75	150.00	112.50

TOTAL CURRENT FEES \$9,926.00

STATE TAX AT 4.16% 412.92

TOTAL FEES AND TAX \$10,338.92

DATE	COSTS ADVANCED	AMOUNT
	FAX CHARGE	1.50
	XEROX CHARGE	101.20
	TOTAL CURRENT COSTS	\$103.00

CURRENT INVOICE DUE \$10,441.92

082 1938

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500 ALA MOANA BOULEVARD
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MCCORRISTON MILLER MUKAI MACKINNON LLP
ATTORNEYS AT LAW

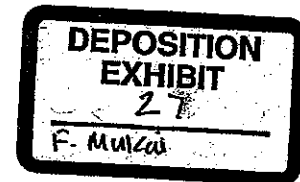
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E-MAIL: INFO@M4LAW.COM
FED TAX I.D. NO. 99-0080339

CLIENT : 17087
CASE : 51892
DATE : 01/17/02
INVOICE : 114325
ATTORNEY: FRANKLIN K. MUKAI

CURRENT FEES AND TAX \$10,822.22
CURRENT COSTS AND TAX 0.00

10,822.22

OCEAN RESORT HOTEL
175 PAKAKALANI AVENUE
HONOLULU, HI 96815



PAYMENT DUE UPON RECEIPT

OCEAN RESORT HOTEL
RE: GENERAL

DATE: 01/17/02
INVOICE: 114325

FOR PROFESSIONAL SERVICES RENDERED through 12/31/01

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/03/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON FORM OF PURCHASE AND SALE AGREEMENT	0.30	67.50
12/04/01	STACEY C. G. HEE - LEGAL SERVICE - BEGIN DRAFT OF FORM OF PURCHASE AND SALE AGREEMENT FOR GOLF COURSES AND HOTELS	1.05	157.50
12/04/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	1.50	525.00
12/04/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	0.15	33.75
12/05/01	STACEY C. G. HEE - LEGAL SERVICE - CONTINUE DRAFT OF FORM OF PURCHASE AND SALE FOR GOLF COURSES AND HOTELS; DRAFT FORM OF STOCK PURCHASE AGREEMENT	1.80	270.00
12/05/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	1.90	665.00
12/05/01	ASAKO C. SHIMAZU - LEGAL SERVICE - REVIEW PURCHASE AND SALE AGREEMENT	0.15	22.50
12/05/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	2.10	472.50
12/06/01	STACEY C. G. HEE - LEGAL SERVICE - DRAFT FORM OF PURCHASE AND SALE AGREEMENT (LEASEHOLD)	1.80	270.00

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OCEAN RESORT HOTEL
01/17/02
PAGE 2

McCORRISTON MILLER MUKAI MACKINNON LLP

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FED TAX I.D. NO. 99-0080339

CLIENT: 17087
CASE: 51892
INVOICE: 114325

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/06/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.60	210.00
12/06/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON STOCK PURCHASE AGREEMENT	0.70	202.50
12/07/01	FRANKLIN K. MUKAI - LEGAL SERVICE - CONF MR. KINDSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	1.50	525.00
12/07/01	PETER J. HAMASAKI - LEGAL SERVICE - DRAFT PURCHASE AND SALE AGREEMENT (STOCK AND ASSETS); DRAFT STOCK PURCHASE AGREEMENT; DRAFT CONFIDENTIALITY AGREEMENT; DRAFT TRANSMITTAL TO KOBAYASHI GROUP; MEETING WITH MR. KINDSHITA AND A. YEE.	1.80	405.00
12/10/01	STACEY C.G. HEE - LEGAL SERVICE - REVIEW AGREEMENTS; MEETING WITH CLIENT	0.70	135.00
12/10/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; CONF W/MR. T. KINDSHITA; TELECON WAYNE TANIGAWA OF THE KOBAYASHI GROUP	1.65	577.50
12/10/01	PETER J. HAMASAKI - LEGAL SERVICE - MEETING WITH MR. KINDSHITA; FOLLOW UP CORRESPONDENCE WITH KOBAYASHI GROUP.	1.05	236.25
12/11/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTIES	0.30	105.00
12/12/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	0.60	210.00
12/13/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.70	315.00
12/14/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE	1.05	367.50
12/17/01	STACEY C.G. HEE - LEGAL SERVICE - RESEARCH RE: RECORDATION OF JAPANESE LANGUAGE DOCUMENT IN HAWAII; TELEPHONE CONFERENCE WITH HARRIET AT THE BUREAU OF CONVEYANCES AND DAVID FONG AT THE LAND COURT	0.30	45.00
12/17/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTY; TELECON MR. TOSHIO KINDSHITA; CONF SATOSHI KINDSHITA	1.80	630.00

082 1137

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** Continued on next page **

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OCEAN RESORT HOTEL
 01/17/02
 PAGE 3

CLIENT: 17087
 CASE: 51892
 INVOICE: 114325

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/17/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH T. KINDOSHITA AND S. KINDOSHITA	0.45	67.50
12/17/01	PETER J. HAMASAKI - LEGAL SERVICE - RESEARCH REGARDING RECORDATION OF MEMORANDUM OF FOREIGN LANGUAGE DOCUMENTS IN BUREAU OF CONVEYANCES OR LAND COURT	0.60	135.00
12/18/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW STRUCTURE; REVIEW FINANCIALS	1.20	420.00
12/18/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH S. KINDOSHITA	0.15	22.50
12/19/01	STACEY C.G. HEE - LEGAL SERVICE - REVIEW E-MAIL FROM ALEX JAMPOL; DRAFT E-MAIL REGARDING RECORDATION OF JAPANESE LANGUAGE DOCUMENT	0.30	45.00
12/19/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.90	315.00
12/20/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	1.20	420.00
12/21/01	STACEY C.G. HEE - LEGAL SERVICE - TELEPHONE CONFERENCE WITH ALEX JAMPOL REGARDING STATUS OF AGREEMENT	0.20	30.00
12/21/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS; CONF SATOSHI KINOSHITA, WAYNE TANIGAWA	1.20	420.00
12/24/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	1.20	420.00
12/26/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	1.20	420.00
12/27/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	1.20	420.00
12/28/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FAX RE: TRI-PARTY AGREEMENT; REVIEW MEMO.	1.00	350.00
12/28/01	STACEY C.G. HEE - LEGAL SERVICE - REVIEW	0.30	45.00

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TERMS: PAYABLE UPON RECEIPT.

** CONTINUED ON PAGE 2000 **

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OCEAN RESORT HOTEL

01/17/02

PAGE 4

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FED TAX I.D. NO. 99-0080339

CLIENT: 17087

CASE: 51892

INVOICE: 114325

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
	E-MAIL FROM LORRIN HIRANO; DRAFT E-MAIL TO SATOSHI KINDSHITA		
12/28/01	STACEY C. G. HEE - LEGAL SERVICE - REVIEW E-MAIL FROM LORRIN HIRANO; DRAFT E-MAIL TO SATOSHI KINDSHITA	0.30	45.00
12/28/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW CORPORATE STRUCTURE; REVIEW FINANCIALS	1.05	367.50
TOTAL HOURS AND FEES		36.55	\$10,390.00

ATTORNEY	HOURS	RATE	AMOUNT
PETER J. HAMASAKI	6.90	225.00	1,552.50
FRANKLIN K. MUKAI	21.95	350.00	7,682.50
STACEY C. G. HEE	6.95	150.00	1,042.50
ASAKO C. SHIMAZU	0.75	150.00	112.50
TOTAL CURRENT FEES			\$10,390.00
STATE TAX AT 4.16%			432.22
TOTAL FEES AND TAX			\$10,822.22
CURRENT INVOICE DUE			\$10,822.22

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